

TAX ASSESSOR

GENERAL STATEMENT OF DUTIES: Places a valuation on each parcel of real property in a municipality for tax purposes and prepares an annual assessment roll; does related work as required

DISTINGUISHING FEATURES OF THE CLASS: Performs professional valuation for assessment of real property in a city or town. Positions in this class are distinguished by the volume and/or complexity of the parcels requiring assessment. Work is performed under the general direction of the municipal legislature or the appointing authority. Supervision is exercised over the work of appraisal and clerical staff. Advisory service is available from the County Director of Real Property Tax Services and the State Board of Equalization and Assessment.

EXAMPLES OF WORK: (Illustrative only)

- Annually values and revalues each parcel of real property;
- Utilizes and maintains current tax maps and appraisal cards;
- May seek county advisory services in determining values of certain parcels;
- Attends all hearings of the Board of Assessment Review;
- Makes changes in assessments in accordance with Law as directed by the Board of Assessment Review;
- Appoints and trains an Acting Assessor to perform as needed;
- Attends the public examination of the tentative assessment roll at times prescribed by Law;
- Receives complaints filed and transmits them to the Board of Assessment Review;
- Prepares reports of assessment activities as required by the appointing authority of the State Board of Equalization and Assessment;
- Provides school districts within the assessing unit a copy of the current pertinent portion of the assessment roll;
- Supervises and trains appraisal staff members in the techniques of appraisal and assessment;
- Reviews and makes determinations with respect to applications for tax exemptions;
- Values and negotiate small claims, certioraris, settlements, and makes appearances/arguments in tax certiorari proceedings;
- Provides budget support and assists with special projects, as needed.

REQUIRED KNOWLEDGES, SKILLS AND ABILITIES: Thorough knowledge of making an appraisal of all types of real property including industrial, commercial and other complex properties; thorough knowledge of the theory, principles and practices of real property valuation and assessment; thorough knowledge of residential and commercial building construction methods, materials and their costs; thorough knowledge of laws governing the valuation and assessment of real property; thorough knowledge of deeds and related property records; ability to make and review arithmetic computations with speed and accuracy; ability to establish and maintain effective working relationships with the public, municipal officials and the Assessment Review Board; ability to plan, work and supervise the work of others; integrity; tact; courtesy; good judgment; knowledge of homestead and non-homestead.

ACCEPTABLE TRAINING AND EXPERIENCE: (Minimum requirements as established by State Board of Equalization and Assessment)

1. Successful passing of the Institute of Assessing Officers examination, possession of State of New York, Office of Real Property Services, Certificate of “Professional Certified Assessor”; or
2. Graduation from high school or the possession of a high school equivalency diploma and five years of satisfactory full-time paid experience in an occupation involving the valuation of real property such as assessor, appraiser, real estate broker, developer and property manager including or supplemented by one year of full time paid administrative experience involving responsibility for planning, organizing and directing a work program; or
3. Graduation from a regionally accredited or New York State registered four year college and three years of satisfactory full-time paid experience, one year of which must have involved administrative experience as described above; or
4. Graduation from a regionally accredited or New York State registered two year college and four years of satisfactory full time paid experience, one of which must have involved administrative experience as described above; or
5. An equivalent combination of training and experience as described in 2, 3, and 4.

NOTES:

1. In no case shall less than three years of experience described above be acceptable.
 3. Tax Assessor must complete a basic course of training prescribed by the State Board of Equalization and Assessment during his/her first year in office.
- This standard specification agreed to by State Board of Equalization and Assessment and Municipal Service Division, New York State Department of Civil Service, March, 1971.

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